

EXHIBIT 7

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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IN RE COLUMBIA UNIVERSITY TUITION : Lead Case No. 1:20-cv-03208 (JMF)
REFUND ACTION :
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DECLARATION OF MARK HAWKINS

In accordance with 28 U.S.C. § 1746, I hereby declare under penalty of perjury that the following is true and correct:

1. I am the Vice President, Finance and Controller at Columbia University in the City of New York (“Columbia”). I have held this position since September 2018. I previously held the position of Vice President, Financial Operations and Compliance at Columbia from October 2016 to September 2018, and was the Deputy Controller at Columbia from October 2013 to October 2016. Before joining Columbia, I held similar positions at DePaul University from 2003 to 2013.

2. The Office of the Controller at Columbia consists of several units providing core accounting, financial reporting, and oversight services for the Columbia community; this includes operations related to student financial services (billing, collections, and financial aid). As Controller, I am familiar with Columbia’s recordkeeping systems for student financial records and accounts.

3. I was asked to calculate the amount of fees paid by students enrolled at Columbia for the Spring 2020 semester allocable to the period during which students were learning remotely during that semester due to the COVID-19 pandemic. I will refer to this amount as “Fees Paid by Students for Spring 2020 Allocable to Time Remote.”

4. Columbia's student financial records are stored in a Student Information System that is the system of record for student accounts (billing, aid, and payment transactions).

5. This system provides data and information used to complete tuition- and student-related government filings, proof of enrollment (including transcript and degree certifications), Columbia's audited financial statements, and other reporting. It is therefore the official source of academic records for Columbia, used for all related official filings, and contains the records for all students in accredited educational programs at Columbia.

6. This system serves as the basis for the calculation of Fees Paid by Students for Spring 2020 Allocable to Time Remote and was queried for the Spring 2020 term to identify students who were registered for the term and assessed fees, thus identifying the potentially impacted population.

7. Three aggregate figures were obtained for students registered in Spring 2020: (1) tuition assessed, without giving effect to financial aid or other payments; (2) fees assessed, without giving effect to financial aid or other payments (such tuition assessed and fees assessed, collectively "Total Charges"); and (3) University-funded aid (an offset to Total Charges).

8. A calculation was then performed to generate the amount of fees assessed that were paid by University-funded aid, and thus not paid by the students. I will refer to this amount as "Fees Paid by University-Funded Aid." Excluding Fees Paid by University-Funded Aid, the remaining amount of fees represents the "Fees Paid by Students for Spring 2020."

9. To calculate the Fees Paid by University-Funded Aid, we multiplied the total amount of fees assessed by the percentage of the Total Charges that was paid by University-funded aid.

10. In other words, consistent with Columbia's practice of applying University-funded aid (whether or not the aid has a merit component) to reduce the overall charge for both tuition and fees on a student's account, University-funded aid was allocated proportionally to tuition and fees to determine the Fees Paid by University-Funded Aid and the Fees Paid by Students for Spring 2020. There is no University-funded aid that supports solely tuition. In some circumstances, Columbia also provides stipends to students for living support (*i.e.*, to pay for housing, etc.) and for their role as graduate assistants, as compared to aid for tuition and fees, but those stipends were not included in this calculation.

11. This calculation of Fees Paid by University-Funded Aid also did not include loans or aid provided by outside organizations such as employers, foreign governments, and federal entitlement aid. Only aid funded by Columbia was included.

12. The Fees Paid by Students for Spring 2020 was then prorated between the time Columbia conducted in-person instruction and the time Columbia moved instruction to a remote construct during Spring 2020 to protect students and instructors from the unknown risks of COVID-19.

13. Columbia conducted approximately 54.5% of the Spring 2020 term before going remote for the remaining approximately 45.5% of the Spring 2020 term.

14. This remote period percentage, when applied to Fees Paid by Students for Spring 2020, represents the Fees Paid by Students for Spring 2020 Allocable to Time Remote.

15. The Fees Paid by Students for Spring 2020 Allocable to Time Remote was then adjusted to account for the fees that were already rebated to students in spring 2020.

16. In spring 2020, Columbia made \$3.7 million in fee rebates to students for services that were constrained or reduced due to the remote education model. These included, for example, rebates for an athletic fee, which included access to fitness facilities and intramural sports; a fee supporting Lerner Hall, a student center; and a printing fee, which gave students access to printing services on campus; among others.

17. Since these rebates were already provided in spring 2020 and would not be appropriate to provide again, these amounts were credited against the Fees Paid by Students for Spring 2020 Allocable to Time Remote.

18. Certain other specific exclusions were taken into consideration as part of the calculation of Fees Paid by Students for Spring 2020 Allocable to Time Remote:

a. From Total Charges, we excluded items that are billed as a one-time fee for the entire academic career of the student (and are therefore not term specific) or that were assessed at the request of the student. Specifically, this includes the document fees (diploma, transcript, accrediting), ID card fees, elective Medical Insurance (not to be conflated with the mandatory Health Services Fee), returned check fees, collection-related fees, late fees, withdrawal fees, and flexible spending funds (which are not a fee and remain property of the student).

b. The calculation also excluded:

i. Students who withdrew on or before March 13, 2020. These students were no longer students during the relevant period and would not be entitled to any rebates. Tuition and fees were billed for these students in

accordance with Columbia's withdrawal policy.

ii. Students who were enrolled in a program that was always and originally delivered as an online program.

19. Based on the calculation described above, the amount of Fees Paid by Students for Spring 2020 Allocable to Time Remote is approximately \$8.56 million.

20. The \$8.56 million figure was determined by using information from student accounts and calculating the total Fees Paid by Students for Spring 2020 Allocable to Time Remote at an aggregate level. To test the accuracy of the \$8.56 million figure, individual students' records were selected for individual testing. The results of these tests confirmed the accuracy of the \$8.56 million figure.

21. The different schools and programs within Columbia assess their students different amounts of fees, and PhD students are generally assessed similar fees regardless of their school or program within Columbia. Many such fees assessed to PhD students are paid by University-funded aid.

22. The proposed settlement allocates the available settlement funds equally among members of the settlement class enrolled in the same school or program, or, in the case of PhD students, the same degree level. The proposed settlement will accordingly distribute settlement funds in a manner that takes into account the differences among individual schools and programs, and the difference between PhD students and non-PhD students, in the amount of fees assessed for the Spring 2020 semester. The proposed settlement will also return funds in a manner that recognizes the disruption that students within the same school and program or degree level experienced in spring 2020 as a result of the pandemic.

Executed on: November 23, 2021

A handwritten signature in blue ink, appearing to read "Mark Hawkins", is written over a horizontal line.

Mark Hawkins